

Appln. No. 10/714,021
Reply to Office Action of December 18, 2007
Amendment dated: June 18, 2008

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REMARKS

Applicants respectfully request reconsideration of the prior art rejections set forth by the Examiner under 35 U.S.C. sections 102 and 103. Applicants respectfully submit that the prior art references of record, whether considered alone, or in combination, fail to either teach or suggest Applicants' presently claimed invention. More specifically, Applicants' presently claimed invention is directed to a magnetic recording medium comprising a first magnetic layer formed above a non-magnetic supporter formed from a magnetic paint having a first ferromagnetic material; and

a second magnetic layer formed above said first magnetic layer formed from a magnetic paint having a second ferromagnetic material, wherein the first magnetic layer and the second magnetic layer include polyester polyol having an alicyclic framework and a polyurethane resin composed of diisocyanate and wherein a concentration of a urethane group in the polyurethane resin ranges from 0.5 mmol/g to 3.0 mmol/g, and further wherein at least one of the first and second magnetic layers includes alkali metal sulfonate incorporated into the resin at concentration of .001 mmol per gram to 1.0 mmol per gram.

The Examiner has asserted that Hashimoto describes adding an alkali metal sulfonate to at least one of first and second magnetic layers for optimization of the durability and smoothness of the material. The Examiner concludes that Oguchi describes adding similar compounds to the binder resins in amounts meeting the claimed limitations. The Examiner therefore asserts that would have been obvious to include the specifically claimed range specified in the instant application. Applicants respectfully submit that the Examiner does not have appropriate support for this obviousness rejection. Nevertheless, in order to further distinguish over the art of

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record, Applicant has added new claim 15 which additionally specifies that the referenced material is incorporated into both the first and second magnetic layers. Applicants respectfully submit that the references of record fundamentally fail to provide the requisite teaching or suggestion which renders independent claim 1 obvious and the rejection of the remaining claims is similarly deficient at least for the reasons concerning the deficiency of the rejection for independent claim 1.

Furthermore, Applicants respectfully submit that the prior art references of record provide no teaching or suggestion whatsoever regarding the incorporation of the alkali metal sulfonate in each of the first and second magnetic recording layers as specified in dependent claims 15. Accordingly, in light of the foregoing, Applicants submit that all claims now stand in condition for allowance.

Date: 6/18/08

Respectfully submitted,

Robert Depke, Reg. No. 37,607
ROCKEY, DEPKE & LYONS, LLC
Suite 5450, Sears Tower
Chicago, IL 60606-6306
Tel: (312) 277-2006
Attorneys for Applicant